

NASA Center Financial Statement Checklist - FY 2000 (by due date)

Ref. #	Action Required	Source of Requirement	Due Date	BF Technical Contact Phone #, Email Address	Center Technical Contact Phone #, Email Address	Submit to:
GL1	Submit written explanations of variances in response to Code BFB notice. (BFB will analyze significant changes in accounts by comparing balance amounts through June 30 for the current and preceding fiscal years. Where variances are greater than 10% of the previous year's balance and over \$10,000,000, notice will be sent to Centers by July 21.)	Auditor recommendation	08-02-2000	Nancy Harris (202) 358-1039 nharris@hq.nasa.gov		BFB
P1	Submit identification of the financial management office staff member (name and telephone number) who reviewed the Center's Industrial Property Officer file(s) of contractor property system analyses conducted during the fiscal year, to ensure that any reported deficiencies which might affect September 30 NF1018 reporting are corrected prior to the NF1018 due date. Show date(s) review was conducted and summarize results of the review. Provide follow-up information evidencing resolution of any identified problem(s) upon completion of contractor corrective action.	Auditor recommendation	08-18-2000	Darwina Marks (202) 358-0989 dmarks@hq.nasa.gov		BFZ
FS1	Electronically transmit Checklist spreadsheet with completed column "Center Technical Contact Phone #, Email Address."		08-18-2000	Bertha Lee (202)358-0998 blee@hq.nasa.gov		BFZ
R1	Generate bills for unbilled costs over \$1,000,000 as of August 31, 2000. Bills related to agreements with advance payments should be collected by September 30, 2000.	FMM 9090	09-11-2000	John O'Fallon (202) 358-1060 jofallon@hq.nasa.gov		BFB
IC1	Submit description of how duties are segregated and controls in place to ensure cash receipts are safeguarded. Specify when internal controls were last independently reviewed as part of the annual Cash Management Review, any findings and corrective actions taken.	FMM 9051-5B	09-30-2000	Melvin Denwiddie (202) 358-0983 mdenwidd@hq.nasa.gov		BFZ
GL2	Record the Liability for Compensatory Time and Credit Hours, based upon the NPPS Report for pay period 20. NPPS Report for pay period 20 is due to Code BFB October 4, 2000. Pre-closing GLAS verification for Future Funding Requirements Accounts 3501 + 7315 = 2019 + 2029 + 2230 + 2235+8110. Post-closing GLAS verification for Future Funding Requirements Account 3501 = 2019 + 2029 + 2230 + 2235.	FMM 9220	10-09-2000	Nancy Harris (202) 358-1039 nharris@hq.nasa.gov		N/A
GL3	Reclassify closing appropriations in the Pre-closing GLAS submission. This is a change from previous year-end procedures to resolve problems incurred in FY 1999 FACTS II submissions. NOTE: All fiscal year accounts will be closed in the post-closing submission. The following appropriation symbol accounts will close as of September 30, 2000: 804/50105; 803/50107; 804/50108; 8050109; 8050110; 8050112. Financial and Contractual Status (FACS) data banks should be updated (i.e. unliquidated should be deobligated) for closing appropriations before the "as of September 30, 2000 transmission". FACS data bank line items (commitments, obligations, costs and disbursements) at the Program Year (PY), Fund Source (FS), Unique Project Number (UPN) and Contract Number level should be within \$10 for closing appropriations.	FMM 9220	FACS: 10-13-2000 GLAS: 10-16-2000	FACS: Donna Dull (202) 358-1032 ddull@hq.nasa.gov GLAS: Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		N/A
P2	Submit description of frequency of reconciliation of DCFO (F) records (general ledger) with NASA Equipment Management System (NEMS) records and summarize the usual magnitude (numbers and total amount of discrepancies) and nature of differences. State whether these records were reconciled as of September 30; if not, show variance and describe actions taken to complete the reconciliation.	FMM 9255-5e.	10-13-2000	Darwina Marks (202) 358-0989 dmarks@hq.nasa.gov		BFZ
P3	Submit description of frequency of reconciliation of DCFO (F) records (general ledger) with the Real Property Accountable Officer's Summary Report and summarize the usual magnitude (numbers and total amount of discrepancies) and nature of differences. State whether these records were reconciled as of September 30; if not, show variance and describe actions taken to complete the reconciliation.	FMM 9252-5c.	10-13-2000	Darwina Marks (202) 358-0989 dmarks@hq.nasa.gov		BFZ
CA1	Submit description of special efforts made in conjunction with year-end accruals to ensure accounts and financial statements reflect complete and accurate cost data. Include answers to the following: Did accruals on NF533 contracts include adjustments from the end of contractors' accounting periods to September 30? Were adjustments made for costs accrued by the straight-line method on grants, by analysis of June 30 SF272s? Were other contracts and purchase orders examined to ensure accruals included amounts for bills on hand or anticipated which were material in amount and related to work to be performed by September 30?	FMM 9061-5b.	10-15-2000	Shelley Meredith (202) 358-1028 smeredit@hq.nasa.gov		BFZ
GL4	Submit explanation of any Statement of Differences two months or older. (Statement of Differences are to be cleared on a timely basis. One month's Statement of Differences is acceptable; anything older must be explained in writing.)	Year-end Treasury Bulletin	10-16-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		BFB
GL5	Transfer unobligated reimbursable allotments (accepted agreements or unobligated commitments) for expiring appropriation accounts to account 3231, Reimbursable Resources Authority for Anticipated Agreements. Ensure there are no balances in expiring appropriation accounts for accounts 3232, Reimbursable Resources Authority for Allocated Agreements or 3240, Unobligated Commitments. This must be accomplished in the Pre-closing GLAS submission.	FMM 9220	10-16-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		BFB
GL6	Transfer unobligated direct allotment for expiring appropriation accounts from 3240, Unobligated Commitments to account 3230, Uncommitted/Unobligated Allotments. Ensure there are no balances in expiring appropriation accounts for 3240 in the Pre-closing GLAS submission.	FMM 9220	10-16-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		BFB
GL7	Reconcile reimbursable collections to revenue by appropriation symbol before submitting Pre-closing GLAS submission using the formula: -4120 + CFY 1110 + CFY 1120 + CFY 1190 + CFY 2090 = -3440. If there are any formula discrepancies, rerun Pre-closing GLAS before submission of Post-closing.	Auditor recommendation	10-16-2000	Nancy Harris (202) 358-1039 nharris@hq.nasa.gov		N/A

FMM APPENDIX 9391-12A		Source of Requirement	Due Date	BF Technical Contact Phone #, Email Address	Center Technical Contact Phone #, Email Address	Submit to:
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GL8	Verify that reimbursable costs (5X10 excluding 5810 and 7X10 excluding 7510) plus the reimbursable interest expense (58X0) offsets the revenue account (4120). This verification shall be completed before submission of the Post-closing GLAS.	FMM 9220	10-16-2000	Nancy Harris (202) 358-1039 nharris@hq.nasa.gov		N/A
GL9	Reclassify credit balance accounts receivable, in accounts 1110, 1120 and 1190, as accounts payable in Pre-closing GLAS submission. Account 2090, Accounts Payable to Reimbursable Customers has been established for this entry. Formula verification: 3420 + 3430 = 1110 + 1120 + 1190 + 2090.	FMM 9220	10-16-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		N/A
GL10	Submit written explanation of reason for any use of "A0" for Government partner codes. The GLAS edit for the partner codes for the fiscal year 2000 financial statements will not allow use of the "00" code at year-end (partner code "00" is defined as non-Government).	TFM Part 2 Chapter 4000 Section 4030.20; plus Appendix 3; FMM 9220	10-16-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov Nancy Harris (202) 358-1039 nharris@hq.nasa.gov		BFB
GL11	Reconcile the SF 224 to GLAS by appropriation and submit report. The reconciliation shall include all items (schedule numbers, etc.) for any out-of-balance appropriation.	FMM 9390	10-16-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		BFB
GL12	Submit Certification of Obligations letter; based on reconciled account balances supported by properly authorized obligating documents.	FMM 9391-11, USC Title 31, Chapter 15, Section 1501	10-16-2000	Nancy Harris (202) 358-1039 nharris@hq.nasa.gov		BFB
GL13	Certification of Subsidiary Accounts reconciled to the appropriate control accounts, for the pre-closing General Ledger. Submit written statement that subsidiary accounts reconcile to their control accounts as of September 30.	Auditor recommendation	10-16-2000	Nancy Harris (202) 358-1039 nharris@hq.nasa.gov		BFB
GL14	Ensure that Pre-closing account 3730, Invested Capital, balance equals the amount reported on the FY 1999 financial statements. Pre-closing will not be final until this requirement is met.	FMM 9220	10-16-2000	Nancy Harris (202) 358-1039 nharris@hq.nasa.gov		N/A
GL 15	Ensure that Pre-closing account 3501, Future Funding Requirements, balance equals the amount reported on the FY 1999 financial statements. Pre-closing will not be final until this requirement is met.	FMM 9220	10-16-2000	Nancy Harris (202) 358-1039 nharris@hq.nasa.gov		N/A
GL 16	Ensure that Pre-closing account 3740, Cumulative Results of Operations, balance equals the amount reported on the FY 1999 financial statements. Pre-closing will not be final until this requirement is met.	FMM 9220	10-16-2000	Nancy Harris (202) 358-1039 nharris@hq.nasa.gov		N/A
F1	Submit Reconciliation of Costs to Obligations.	FMM 9345	10-30-2000	Donna Dull (202) 358-1035 ddull@hq.nasa.gov		BFB
GL17	Ensure Interest expense account (58X0) represents charges incurred due to the Prompt Payment Act. The sum of these accounts will agree with the amount subsequently reported in the Annual Report of Payment Activities (FMM 9385). Identify discrepancies and submit letter notification with accompanying adjusting journal voucher, if necessary.	FMM 9385	10-20-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		BFB
GL18	Record allowances for losses on interest and accounts receivable based on a documented process (retained for audit purposes) in the FY 2000 Pre-closing GLAS. Reconcile the amount of non-Government allowances recorded to the Report on Receivables Due from the Public. Submit adjusting journal voucher by appropriation or receipt/fund symbol for any discrepancies.	FMM 9343	10-20-2000	Nancy Harris (202) 358-1039 nharris@hq.nasa.gov Kim Thomas (202) 358-2293 dthomas@hq.nasa.gov		BFB
P4	Work in Progress/Process. Submit description of procedures followed to ensure a joint decision was made at the outset of work, by real property and financial management, re nature of facilities projects and proper accounting treatment, i.e., repair and maintenance costs expensed and costs of items to be capitalized accumulated in work in progress until work is complete. Specify date of status review of projects with real property officials prior to end of the fiscal year so entries could be made to properly reflect September 30 status. Summarize results of the review. Submit support for September 30 WIP balances (separate lists for real property and equipment WIP) showing: individual items making up the balance, with respective costs totaling to the September 30 balance of the respective WIP account, and the estimated final cost/value of each entry; an indication of the % of physical completion status of each item; for any project where the status was complete as of September 30, an explanation as to why the asset was not capitalized, and, for any project between 95 - 99% complete, a brief description of the remaining work and estimated completion date.	FMM 9253-4	10-22-2000	Darwina Marks (202) 358-0989 dmarks@hq.nasa.gov		BFZ
S1	Ensure that SEDSA distributions agree with appropriate GLAS balances. The following account balances for SEDSA must agree with GLAS (pre- or post- as designated). SEDSA schedule: ADVP (GLAS accounts 1410, 1420, 1430, 1440 or 1490) using post-closing; CARR (Carrier account distributions cannot be distributed to BLI 10); RCOL (account 3440) Pre-closing GLAS balance.	FMM 9390	10-23-2000	Donna Dull (202) 358-1035 ddull@hq.nasa.gov		N/A
GL19	Post-closing GLAS formula verification for Unexpended Appropriations. Year-end processing will not be complete for any Center that does not have this formula balanced. Formula verification: 3750 + 3720 = 3230 + 3240 +3250 - 20X0 Complete for all direct and trust funds.	FMM 9220	10-23-2000 (or when post closing is run)	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		N/A

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GL20	Post-closing GLAS formula verification for invested capital (if using more than one appropriation, each appropriation should net to zero). Formula verification for invested capital: 3730 + 1210 + 1220 + 1230 + 1239 + 1300 + 15XX + 16XX + 1700 + 1940 + 1960 + 1970 + 1980 + 2270 + 5X20 (excluding 5820) + 5X40 (excluding 5840) + 7X20 + 7X40 = 0	FMM 9220	10-23-2000 (or when post closing is run)	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		N/A
R2	Fax annual summary information (by Custom, RAN number, explanation of waiver and \$ amount waived) on waivers.	FMM 9091	10-27-2000	Ben Varnell (202) 358-0996 bvarnell@hq.nasa.gov		BFB
GL21	Submit Closed Account Obligations Reports 1, 2 and 3 (FMM 9231).	FMM 9231-12c.	10-30-2000	Kim Thomas (202) 358-2293 dthomas@hq.nasa.gov		BFB
P5	Send electronic spreadsheets generated from NEMS on Heritage Assets and Capital Equipment by FSC summary and detailed data. The spreadsheets shall be generated after the Center has completed fiscal year end NEMS activity and run the NEMS backup program (NEUUEQPA). Also submit a reconciliation between the grand total in "Capital Equipment by FSC" and general ledger account 1550.	FMM 9251-3	10-31-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		BFB
AR1	Submit description of system used to track age of all accounts receivable, Government and non-Government. Identify staff member (name, telephone number) who assessed collectibility of all accounts receivable prior to preparation of the annual Receivables Report and explain any adjustments made to the allowance for doubtful accounts as a result of assessment.	FMM 9051-5c., FMM 9343	11-01-2000	Melvin Denwiddie (202) 358-0983 mdenwidd@hq.nasa.gov		BFZ
GR1	Submit description of process by which timeliness of receipt of SF272's from recipients was tracked and remedial actions taken when reports were chronically late. Include answers to the following questions in your description: What is the average number of SF272's due each quarter and what percentage are typically late? For how many grants were advance payments suspended in accordance with the provisions of FMM 9280-9a.(2) during the fiscal year? For how many were advance payments terminated?	FMM 9280-9a.	11-01-2000	Melvin Denwiddie (202) 358-0983 mdenwidd@hq.nasa.gov		BFZ
GR2	Submit description of procedures followed to identify all expired, unused advances to recipients and reclassify them as accounts receivable, specify dates and by whom (name, telephone number) reviews were conducted. Specify number and dollar amount reclassified as a result of these reviews. Describe actions taken to collect when reclassified. Code BFZ will select a sample of grants and request submission of supporting information from Centers to test compliance with FMM requirements.	FMM 9280-9c.	11-01-2000	Melvin Denwiddie (202) 358-0983 mdenwidd@hq.nasa.gov		BFZ
IC2	Submit dates during the fiscal year that reconciliations of cash receipts logs and deposits recorded in the general ledger were performed by someone independent of receipt and deposit process. Were these reconciliations reviewed or performed as part of the annual Cash Management Review required by FMM 9051-5B?	FMM 9051-5B	11-01-2000	Melvin Denwiddie (202) 358-0983 mdenwidd@hq.nasa.gov		BFZ
IC3	Submit description of procedures used to ensure that checks received were restrictively endorsed immediately upon receipt. State whether the performance of this control process was reviewed as part of the annual Cash Management Review required by FMM 9051-5B.	FMM 9051-5B	11-01-2000	Melvin Denwiddie (202) 358-0983 mdenwidd@hq.nasa.gov		BFZ
P6	Submit description of procedures followed to ensure that the cut-off date for all property activity was September 30 or to ensure that all activity occurring between the cut-off date and September 30 was captured in the proper accounting period for financial reporting purposes.	FMM 9251-3	11-01-2000	Darwina Marks (202) 358-0989 dmarks@hq.nasa.gov		BFZ
FS2	Send the Summary of Commitments and Contingencies report, with the probability of each contingency identified.	FMM 9391-10	11-01-2000	Nancy Harris (202) 358-1039 nharris@hq.nasa.gov		BFB
GL22	Code BFB will analyze significant changes in accounts by comparing balance amounts through September 30 for the current and preceding fiscal years. Where variances are greater than 10% of the previous year's balance and over \$10,000,000, notice will be sent to Centers by November 2 or 4 days after Post-closing GLAS is completed; Centers are required to submit written explanations.	Auditor recommendation	11-17-2000	Nancy Harris (202) 358-1039 nharris@hq.nasa.gov		BFB
CA2	Complete an analysis to identify invoices and vouchers received at or around fiscal year-end that were not accrued, but paid after September 30, for which the work performed was completed prior to September 30. Submit a journal voucher to adjust accounts payable for any such invoices and vouchers. In November, Code BF will request supporting documents for a sample of October payments. These documents will be analyzed to determine if costs related to work completed prior to September 30 were properly accrued.	FMM 9061-5b.	11-30-2000	Melvin Denwiddie (202) 358-0983 mdenwidd@hq.nasa.gov		BFZ
P7	Submit description of process used to assure that values reported on NF1018's submitted by contractors holding major amounts of NASA property include appropriate pro rata portions of fees earned. Provide a list of those contracts (contract number, name of contractor) for which "fee verification" was performed. Provide copies of calculations made by the DCFO (F) for fee allocation, where contractors did not include amounts for fees and would not submit corrected NF1018s. Describe any periodic meetings held during the fiscal year with contractors regarding PP&E issues. Have NF1018's submitted by contractors holding major dollar amounts of NASA property been thoroughly reviewed to ensure that current fiscal year reporting requirements related to SFFAS #6 have been effectively implemented?	NASA FAR Supplement 1845.7101-3 & FMM 9255-2b.	12-01-2000	Darwina Marks (202) 358-0989 dmarks@hq.nasa.gov		BFZ

FMM APPENDIX 9391-12A		Source of Requirement	Due Date	BF Technical Contact Phone #, Email Address	Center Technical Contact Phone #, Email Address	Submit to:
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P8	Submit description of process in place at Center to ensure DCFO (F) is notified when PP&E is no longer in use so that it may be written off.	Auditor recommendation	12-01-2000	Darwina Marks (202) 358-0989 dmarks@hq.nasa.gov		BFZ
P9	Send the annual Capital and Operating Leases report, together with a breakdown of account 2270, Liability for Capital Leases, which shows obligated and unobligated leases (the breakdown must agree in total with the Capital and Operating Leases report).	FMM 9391-9b., 9391-9B, OMB Bulletin 97-01	12-01-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		BFB
P10	Submit a listing of agreements where NASA is the lessor in conjunction with the annual Capital and Operating Leases report. The listing shall include: description of agreement (land, building or equipment), amounts collected in FY 2000, amounts to be collected during each of next five years and a total for future years, any amounts overdue, and receivables recorded for amounts due.	FMM 9391-9b.	12-01-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		BFB
P11	Submit explanation of any amounts identified as a prior period adjustments. The amounts in prior period adjustments (account 3850) shall be minimal. The only allowable entries to 3850 are for property acquired or disposed of in prior periods and not recognized in the proper accounting period. NOTE: Report account 3850 with the same debit or credit used in the general ledger.	FMM 9391-9a, 9391-9A	12-01-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		BFB
P12	Submit a schedule, along with the adjusting journal voucher, of the post closing account balance +/- the adjustment amount for any Government-owned and held property accounts. The schedule must include any work in process adjustments.	Auditor recommendation	12-01-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		BFB
P13	With the submission of data re NASA Form 1018 and recipients' annual lists of property, include a schedule of the post closing account balance +/- the adjustment amount for affected accounts. The schedule must include any work in process adjustments.	Auditor recommendation	12-01-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		BFB
P14	Submit Analysis of Inventories Report. Adjusted General Ledger property account balances must agree with the reported balances.	FMM 9351	12-01-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		BFB
P15	Submit Analysis of Fixed Assets Report. Adjusted General Ledger property account balances must agree with the reported balances.	FMM 9352	12-01-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		BFB
P16	Send completed electronic spreadsheet detailing data from NASA Forms 1018 received, together with related journal vouchers. A final general ledger account balance for each asset account (including work in process accounts) is necessary for review and audit purposes.	Auditor recommendation	12-01-2000	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov		BFB
FS3	Review FMM 9231-11 "Adjustments and Reconciliation Requirements"; follow procedures without exception. Preparation and audit of the financial statements is dependent on reconciliations performed at each Center and documentary evidence supporting those reconciliations.	All sources	12-01-2000	Dave Moede (202) 358-1032 dmoede@hq.nasa.gov		BFB
FS4	Prepare the OPM Other Retirement Benefits calculations based on the OPM Finance letter by Marshall Space Flight Center for the FY 2000 Statements. ONLY MSFC ACTION	SFFAS #5	12-01-2000	MSFC: Mike Clemons, (256) 544-7345 Mike.Clemons@msfc.nasa.gov HQS: Nancy Harris (202) 358-1039 nharris@hq.nasa.gov		BFB
FS5	Send Management Representation Letters, prepared after completion of audit field work.	Auditor recommendation	12-17-2000	Nancy Harris (202) 358-1039 nharris@hq.nasa.gov		BFB
FS6	Send Center financial statements, prepared in accordance with OMB 94-01.	Auditor recommendation	03-02-2001	Dave Moede (202) 358-1032 dmoede@hq.nasa.gov		BFB
FS7	Submit three copies of published Annual Report.	Auditor recommendation	03-30-2001	Dave Moede (202) 358-1032 dmoede@hq.nasa.gov		BFB

NOTE: NEGATIVE SUBMISSIONS ARE REQUIRED.

Functional Categories:

AR=Accounts Receivable GR=Grants
CA=Cost Accrual IC=Internal Controls
F=FACS P=Property
FS=Financial Statements R=Reimbursable
GL=General Ledger S=SEDSA